



DIVISION OF INSPECTOR GENERAL
Ken Burke, CPA
Clerk of the Circuit Court and Comptroller
Pinellas County, Florida



AUDIT OF PROPERTY APPRAISER'S INTERNAL CONTROLS OVER THE RESIDENCY BASED WEB SERVICE



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REPORT NO. 2019-18
June 14, 2019



Ken Burke, CPA

CLERK OF THE CIRCUIT COURT AND COMPTROLLER
PINELLAS COUNTY, FLORIDA

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Recorder of Deeds
Clerk and Accountant of the Board of County Commissioners
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We have conducted an audit of the Property Appraiser's Internal Controls Over the Residency Based Web Service. However, pursuant to Florida Statutes (F.S.) 281.301(1) and 119.071(3), this audit report is exempt from public access or disclosure.

F.S. 281.301 is quoted in its entirety, as well as the relevant portion of F.S. 119.071(3), in the following section.

Title XIX Public Business

Chapter 281 Safety and Security Services

281.301 Security and firesafety systems; records and meetings exempt from public access or disclosure.—

“(1) Information relating to the security or firesafety systems for any property owned by or leased to the state or any of its political subdivisions, and information relating to the security or firesafety systems for any privately owned or leased property which is in the possession of any agency as defined in s. 119.011(2), including all records, information, photographs, audio and visual presentations, schematic diagrams, surveys, recommendations, or consultations or portions thereof relating directly to or revealing such systems or information is confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution, and any portion of a meeting relating directly to or that would reveal such systems or information is exempt from s. 286.011 and s. 24(b), Art. I of the State Constitution, and other laws and rules requiring public access or disclosure. This subsection is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2023, unless reviewed and saved from repeal through reenactment by the Legislature.



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- (2) *Information made confidential and exempt by this section may be disclosed:*
- (a) *To the property owner or leaseholder;*
 - (b) *In furtherance of the official duties and responsibilities of the agency holding the information;*
 - (c) *To another local, state, or federal agency in furtherance of that agency's official duties and responsibilities; or*
 - (d) *Upon a showing of good cause before a court of competent jurisdiction."*

Title X

Public Officers, Employees, and Records

Chapter 119

Public Records

119.071 General exemptions from inspection or copying of public records.—

"(3) SECURITY AND FIRESAFETY.—

(a)1. As used in this paragraph, the term "security or firesafety system plan" includes all:

- a. Records, information, photographs, audio and visual presentations, schematic diagrams, surveys, recommendations, or consultations or portions thereof relating directly to the physical security or firesafety of the facility or revealing security or firesafety systems;*
- b. Threat assessments conducted by any agency or any private entity;*
- c. Threat response plans;*
- d. Emergency evacuation plans;*
- e. Sheltering arrangements; or*
- f. Manuals for security or firesafety personnel, emergency equipment, or security or firesafety training.*

2. A security or firesafety system plan or portion thereof for:

- a. Any property owned by or leased to the state or any of its political subdivisions; or*
- b. Any privately owned or leased property held by an agency is confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution. This exemption is remedial in nature, and it is the intent of the Legislature that this exemption apply to security or firesafety system plans held by an agency before, on, or after the effective date of this paragraph. This paragraph is subject to the Open Government Sunset Review Act in accordance with s. 119.15 and shall stand repealed on October 2, 2023, unless reviewed and saved from repeal through reenactment by the Legislature.*



3. Information made confidential and exempt by this paragraph may be disclosed:

- a. To the property owner or leaseholder;*
- b. In furtherance of the official duties and responsibilities of the agency holding the information;*
- c. To another local, state, or federal agency in furtherance of that agency's official duties and responsibilities; or*
- d. Upon a showing of good cause before a court of competent jurisdiction."*

A handwritten signature in blue ink, appearing to read 'Hector Collazo Jr.', with a long horizontal line extending to the right.

Hector Collazo Jr.
Inspector General/Chief Audit Executive



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& COMPTROLLER
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